

**331.552 General duties.**

The treasurer shall:

1. Receive all money payable to the county unless otherwise provided by law.
2. Disburse money owed or payable by the county on warrants or checks drawn and signed by the auditor and sealed with the official county seal.
3. Keep a true account of all receipts and disbursements of the county, which account shall be available for inspection by the board at any reasonable time.
4. Keep the official county seal provided by the county. The official seal shall be an impression seal on the face of which shall appear the name of the county, the word "county", which may be abbreviated, and the word "Iowa". A county shall have only one official county seal.
5. Account for, report, and pay into the state treasury any money, property, or securities received on behalf of the state as provided in [sections 8A.506 through 8A.508](#).
6. Account for and report to the board the amount of swampland indemnity funds received from the treasurer of state under [section 12.16](#).
7. Register and call tax anticipatory warrants issued for a memorial hospital as provided under [section 37.30](#).
8. Serve on a nomination appeals commission to hear nomination objections filed with the county commissioner of elections as provided in [section 44.7](#).
9. Keep on file the bond and oath of the auditor as provided in [section 64.23](#).
10. Reserved.
11. Serve as treasurer of an area hospital located outside the corporate limits of a city as provided in [section 145A.15](#).
12. Register and call anticipatory warrants related to the sale of limestone as provided in [section 353.8](#).
13. Make transfer payments to the state for school expenses for deaf and hard-of-hearing children and support of persons with mental illness as provided in [section 230.21](#).
14. Transfer funds to pay the expenses of creating or changing the boundaries of a school district as provided in [section 275.26](#).
15. Transfer funds to pay tuition expenses owed by a debtor school district to a creditor school district as provided in [section 282.21](#).
16. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in [section 298.11](#) and send amounts collected for each fund of a school corporation for direct deposit into the depository and account designated as provided in [section 298.13](#).
17. Pay monthly to the treasurer of state proceeds of public lands sold and escheated estates as provided in [section 257B.2](#) and pay annually on February 1 interest collected from public lands sold on credit as provided in [section 257B.5](#).
18. Maintain a permanent school fund account and records of school funds received as provided in [section 257B.31](#).
19. Carry out duties relating to the sale and redemption of anticipatory certificates for secondary road construction as provided in [sections 309.50 through 309.55](#).
20. Carry out duties relating to the establishment of secondary road assessment districts as provided in [chapter 311](#).
21. Carry out duties relating to the sale and redemption of county bonds as provided in [subchapter IV, parts 3 and 4](#).
22. Notify the chairperson of the county hospital board of trustees and pay to the hospital treasurer the tax revenue collected for the county hospital during the preceding month as provided in [section 347A.1](#).
23. Collect a fee of twenty dollars for issuing a tax sale certificate.
24. Carry out duties relating to the condemnation of property as provided in [section 331.656, subsection 4](#).
25. Carry out duties relating to the funding of drainage districts as provided in [chapter 468, subchapter I, parts 1 through 5, chapter 468, subchapter II, parts 1, 5, and 6, chapter 468, subchapter III, and chapter 468, subchapter IV, parts 1 and 2](#).

26. Collect and disburse funds for soil and water conservation districts as provided in [sections 161A.33 and 161A.34](#).

27. Credit the remainder of funds received from a hotelkeeper's sale to satisfy a lien to the county general fund as provided in [section 583.6](#).

28. Designate the newspapers in which the official notices of the treasurer's office are to be published as provided in [section 618.7](#).

29. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.

30. Carry out other duties as required by law and duties assigned pursuant to [section 331.323](#).

31. Collect all penalties that have accrued prior to April 1, 1992, on unpaid taxes, as defined in [section 445.1](#), and process them as interest.

32. File with the county auditor the name of a designated employee, if other than the first deputy treasurer, authorized to perform the duties of the treasurer during the absence or disability of the treasurer and the name of any employee authorized to sign, on behalf of the treasurer, any form, notice, or document requiring the signature of the treasurer.

33. Carry out duties relating to warrant lists provided by the county auditor pursuant to [section 331.506, subsection 1](#).

34. Destroy tax sale redemption certificates and all associated tax sale records after ten years have elapsed from the end of the fiscal year in which the certificate was redeemed. If a tax sale certificate of purchase is canceled as required by [section 446.37 or 448.1](#), all associated tax sale records shall be destroyed after ten years have elapsed from the end of the fiscal year in which the tax sale certificate of purchase was canceled. [This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2003.](#)

35. *a.* Destroy special assessment records required by [section 445.11](#) within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by [section 384.51](#) after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. [This paragraph applies to documents described in this paragraph that are in existence before, on, or after July 1, 2003.](#)

*b.* Destroy assessment records required by [chapter 468](#) within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. [This paragraph applies to documents described in this paragraph that are in existence before, on, or after July 1, 2014.](#)

36. Destroy mobile home and manufactured home tax lists after ten years have elapsed from the end of the fiscal year in which the list was created. [This subsection applies to mobile home and manufactured home tax lists and associated documents in existence before, on, or after July 1, 2003.](#)

**1 – 3.** [C51, §152; R60, §360; C73, §327; C97, §482; C24, 27, 31, 35, 39, **§5156**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.1; S81, §331.552(1 – 3); **81 Acts, ch 117, §551**]

**4.** [C24, 27, 31, 35, 39, **§5157**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §334.2; S81, §331.552(4); **81 Acts, ch 117, §551**]

**5 – 15.** [S81, §331.552(5 – 17); **81 Acts, ch 117, §551**]

**16.** [S81, §331.552(18); **81 Acts, ch 117, §551**; **82 Acts, ch 1195, §2**]

**17 – 20.** [S81, §331.552(19 – 22); **81 Acts, ch 117, §551**]

**21.** [C73, §290; C97, S13, §404; C24, 27, 31, 35, 39, **§5278 – 5282**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §346.4 – 346.8; S81, §331.552(23); **81 Acts, ch 117, §551**]

**22.** [S81, §331.552(24); 81 Acts, ch 117, §551]

**23.** [C73, §3797; C97, §478; C24, 27, 31, 35, 39, §5155; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §333.15; S81, §331.507(2b, c); 81 Acts, ch 117, §506, 82 Acts, ch 1104, §53, 54]

**24 – 28 and 30.** [S81, §331.552(25 – 33); 81 Acts, ch 117, §551; 82 Acts, ch 1104, §55]

83 Acts, ch 123, §143 – 146, 209; 83 Acts, ch 185, §31, 32, 62; 83 Acts, ch 186, §10088, 10089, 10201, 10204; 84 Acts, ch 1003, §1; 86 Acts, ch 1001, §20; 86 Acts, ch 1155, §5; 91 Acts, ch 191, §10; 92 Acts, ch 1016, §5; 94 Acts, ch 1173, §26; 95 Acts, ch 57, §4; 96 Acts, ch 1129, §113; 2000 Acts, ch 1084, §2; 2001 Acts, ch 45, §3; 2003 Acts, ch 24, §4; 2003 Acts, ch 145, §252; 2004 Acts, ch 1092, §5; 2005 Acts, ch 167, §55, 66; 2006 Acts, ch 1070, §15, 16, 31; 2008 Acts, ch 1018, §28; 2010 Acts, ch 1118, §4; 2013 Acts, ch 30, §76; 2014 Acts, ch 1110, §5; 2014 Acts, ch 1141, §20; 2018 Acts, ch 1041, §127; 2020 Acts, ch 1098, §10; 2020 Acts, ch 1102, §27; 2021 Acts, ch 80, §207; 2021 Acts, ch 147, §49, 54; 2023 Acts, ch 19, §2510

Referred to in §176A.12, 260C.17, 260C.22, 331.301, 347.12, 347A.1, 359.21, 446.29, 446.30

Subsection 13 amended